
California School Accounting Manual – 2005 Edition**Summary of SACS Account Code Changes**

Account Code	Type of Change	New/Updated Title
Fund 62	New fund	Charter Schools Enterprise Fund
Goal 5050	Code is now required rather than optional	Regionalized Services
Goal 5060	Code is now required rather than optional	Regionalized Program Specialist
Goals 0001-6999	Change range	Instructional
Goals 7000-7999	Change range	Other Goals
Goal 7110	Reclassify Nonagency from Instructional Goals to Other Goals	Nonagency - Educational
Goal 7150	Reclassify Nonagency from Instructional Goals to Other Goals	Nonagency – Other
Function 2100	Title Change	Instructional Supervision and Administration
Function 2150	New Code	Instructional Administration of Special Projects
Function 7210	New Code	General Administration Cost Transfers
Function 7360	Title Change	Project-Specific Accounting
Function 7700	Title Change	Centralized Data Processing
Object 6100	Title Change	Land
Object 6170	New Code	Land Improvements
Object 7280	Title Change	Transfers to Charter Schools in Lieu of Property Taxes
Object 8091	Title Change	Revenue Limit Transfers – Current Year
Object 8099	New Code	Revenue Limit Transfers – Prior Years
Object 8780	Title Change	Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
Objects 9400-9499	Title Change	Capital Assets
Object 9420	Title Change	Land Improvements
Object 9425	Title Change	Accumulated Depreciation – Land Improvements

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Objects 9800-9839	Range changed from 9800-9829 to 9800-9839	Budgetary Accounts
Object 9830	Reclassified from Control Account to Budgetary Account	Encumbrances
Objects 9840-9899	Range changed from 9830-9899 to 9840-9899	Control Accounts